

EXHIBIT A

National Utility Service, Inc.
NUS Corporate Plaza
One Maynard Drive - P.O. Box 712
Park Ridge, New Jersey 07656-0712

DATE

4/7/92

Gentlemen:

1. We hereby authorize you to submit recommendations for savings and refunds on our costs of electricity, gas, oil and petroleum products, water, sewerage, steam and telecommunications. You will analyze our costs and advise where refunds and reductions can be obtained.
 2. Your initial analysis will cover our most recent twelve (12) months' bills. Where applicable, you will review old bills as far back as possible for refunds. Your continuing analysis will cover our current bills, which we will send to you each month during the term of this agreement.
 3. Any recommendation you make will be considered by us and shall be subject to our approval. If any recommendation made by you is subsequently implemented, we will pay you as outlined below after such savings and refunds are achieved. All information pertaining to your recommendations, including correspondence with our suppliers, will be sent to you promptly for your evaluation and further advice.
 4. All negotiations with suppliers are to be conducted through us unless it is mutually agreed otherwise.
 5. We agree to pay you as follows:
 - a. A service fee of \$12,000.00 is due to you on acceptance of this agreement, and is payable only once for the term of this agreement and all consecutive renewals.
 - b. A performance fee of: (i) fifty (50%) percent of each refund realized; (ii) fifty (50%) percent of each savings realized for a period of sixty (60) months after which the entire savings will be ours.
 - c. Payment will be made upon receipt of your invoice showing computation of savings and/or refunds.
 6. At the expiration of this agreement if your participation in a savings is not complete as per paragraph 5b above, or a recommendation(s) submitted by you has not been implemented, then we will continue to send you information and our invoices covering the locations where recommendations are outstanding and/or savings are in effect, until completed, and we will pay you as outlined above in paragraphs 5b and 5c.
 7. The term of this agreement shall be five (5) years from the date of acceptance, and shall continue thereafter, at no additional service fee, for consecutive five (5) year terms unless cancelled by written notice at least thirty (30) days prior to the beginning of any new term.
 8. This agreement and service fee covers all present and additional operations we acquire in the United States. Our present subsidiaries can take advantage of your service without an additional service fee by signing a duplicate agreement within three (3) months from date hereof. If any of our present subsidiaries or operations delay taking advantage of your service beyond three (3) months from the date of this agreement, or, in the case of new subsidiaries three (3) months from the date of acquisition, and subsequently decide to participate, they will be required to enter into a separate agreement and pay a service fee.
- See reverse



ACCEPTED BY: APR 13 1992

NATIONAL UTILITY SERVICE, INC.

Arvid Lohel
 (AUTHORIZED SIGNATURE)

Vice President
 (TITLE)

APR 13 1992
 (DATE)

Tiffany & Company

(COMPANY NAME)

727 Fifth Avenue, 6th Floor

(ADDRESS)

New York, NY 10022

Dale Stuehl
 (AUTHORIZED SIGNATURE)

(TITLE)



NUS 7/91-1

8 The service fee will be recaptured by us in full from the first gross savings and refunds realized. After such recapture, we will pay you as per clause 5b and 5c. 8

FOREIGN LOCATIONS:

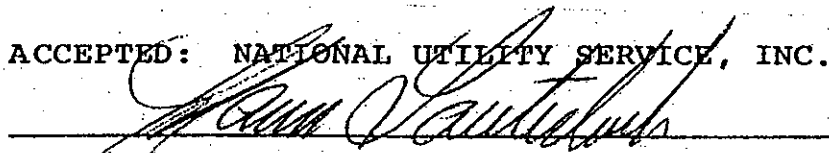
This agreement and service fee also covers all present and additional foreign operations we acquire. You will submit recommendations for all possible savings and refunds on our cost of electricity, gas, oil and petroleum products, water, sewerage, and steam. Our present foreign subsidiaries must sign a separate agreement (NIL service fee) within three (3) months from date hereof. Any of our present subsidiaries which delay taking advantage of your service beyond three (3) months from the date of this agreement, or in the case of new subsidiaries three (3) months from the date of acquisition, will be required to enter into a separate agreement and pay a service fee.

SIGNED: TIFFANY & COMPANY



 title DIRECTOR OF STATE FINANCIAL
FACILITIES MGMT.

ACCEPTED: NATIONAL UTILITY SERVICE, INC.



 title Executive Vice President